

## Figuring the Allowable Employee Business Expense Deduction

**Worksheet 4**

(Attach to your return)

**2021**

Name(s) as shown on return

Tax ID Number

		Column A	Column B
<b>1</b>	<b>Percentage of expenses that are nondeductible</b> (from Worksheet 1, line 6):	%	
<b>2</b>	Use of car for church business for entire year: _____ miles x 56.0 cents (\$0.560).	<b>2</b>	
<b>3</b>	Meals: \$ _____	<b>3</b>	
<b>4</b>	Other expenses (list item and amount)		
<b>a</b>		<b>4a</b>	
<b>b</b>		<b>4b</b>	
<b>c</b>		<b>4c</b>	
<b>d</b>		<b>4d</b>	
<b>e</b>		<b>4e</b>	
<b>5</b>	Total expenses. In Column A, add lines 2 and 4a through 4e and enter the result. In Column B, enter the amount from lines 2 and 3.	<b>5</b>	
<b>6</b>	Enter reimbursements received for other expenses (Column A) and meals and entertainment (Column B) that were <b>not</b> included in box 1 of Form W-2	<b>6</b>	
<b>7</b>	Total unreimbursed expenses (subtract line 6 from line 5)	<b>7</b>	
<b>8</b>	In Column A, enter the amount from line 7. In Column B, multiply line 7 by 50% (0.50)	<b>8</b>	
<b>9</b>	Add the amounts from Column A and Column B of line 8 and enter the total here. Include the amount as a subtraction from income on Schedule SE, line 2.	<b>9</b>	
<b>10</b>	Nondeductible part of expenses (multiply line 9 by the percent in line 1)	<b>10</b>	
<b>11</b>	<b>Ministerial employee business expense deduction allowed.*</b> Subtract line 10 from line 9. This amount might be allowed on a state return (depending on the state) as miscellaneous deduction.	<b>11</b>	
<b>* None of the other deductions claimed in this return are allocable to tax-free income.</b>			